

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 11
	)	
LERNOUT & HAUSPIE SPEECH	)	Case No. 00-4398 (JHW)
PRODUCTS N.V.,	)	(Jointly Administered)
	)	
Debtor.	)	
	)	
SCOTT L. BAENA, LITIGATION TRUSTEE	)	
OF THE LERNOUT & HAUSPIE SPEECH	)	
PRODUCTS N.V. LITIGATION TRUST,	)	
	)	Adv. Pro. No. 04-54842 (JHW)
Plaintiff,	)	
v.	)	
	)	
KPMG LLP and KLYNFELD PEAT MARWICK	)	
GOERDELER BEDRIJFREVISOREN,	)	
	)	
Defendants.	)	
	)	

**KPMG LLP'S MOTION TO TRANSFER THE ACTION  
TO THE DISTRICT OF MASSACHUSETTS**

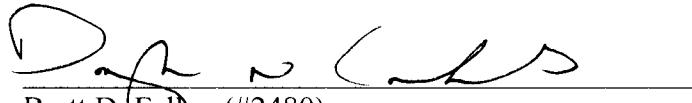
Defendant KPMG LLP (“KPMG US” or “Defendant”) by its undersigned counsel, hereby moves this Court for a transfer of the venue of this adversary proceeding to the United States District Court for District of Massachusetts, pursuant to 28 U.S.C. § 1404(a), 28 U.S.C. § 1412, and Federal Rule of Bankruptcy Procedure 7087.

This is an action brought on behalf of the debtor’s estate against KPMG US and Klynfeld Peat Marwick Goerdeler Bedrijfreviseoren (“KPMG Belgium”), alleging accounting malpractice. The allegations in the Complaint overlap with those made in numerous shareholder and other actions against KPMG US and KPMG Belgium, which are presently pending in federal court in the District of Massachusetts. These and other grounds for this motion are further detailed in the accompanying Opening Brief.

WHEREFORE, KPMG US respectfully requests this Court to transfer this adversary proceeding to the United States District Court for the District of Massachusetts.

Dated: October 4, 2004

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